

Exhibit A

**Declaration of Antonio Zoghbi in Support of Cedars' Limited Objection to the Debtor's
Notice of Potential Assumption and Assignment of Executory Contracts and Unexpired
Leases and Cure Amount**

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re: BIG LOTS, INC., <i>et al.</i> , ¹ Debtors.	Chapter 11 Case No. 24-11967 (JKS) (Jointly Administered) Re: Docket Nos. 511, 683
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**DECLARATION OF ANTONIO ZOGHBI IN SUPPORT OF
CEDARS' LIMITED OBJECTION TO THE DEBTOR'S NOTICE OF
POTENTIAL ASSUMPTION OR ASSUMPTION AND ASSIGNMENT OF
EXECUTORY CONTRACTS AND UNEXPIRED LEASES AND CURE AMOUNTS**

I, Antonio Zoghbi, hereby declare under penalty of perjury as follows:

1. I am the Vice President of Cedars Enterprises Too, Inc. ("Cedars"). I submit this declaration (the "Declaration") in support of *Cedars' Limited Objection to the Debtor's Notice of Potential Assumption and Assignment of Executory Contracts and Unexpired Leases and Cure Amounts* (the "Limited Objection") filed contemporaneously herewith. Capitalized terms not otherwise defined herein shall have the same definitions as ascribed to them in the Limited Objection.
2. Unless otherwise indicated, all facts set forth in this Declaration are based on (a) my personal knowledge of Cedar's business operations and finances or my review of relevant documents, (b) information received from persons working under my supervision or direction,

¹ Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are: Great Basin, LLC (6158); Big Lots, Inc. (9097); Big Lots Management, LLC (7948); Consolidated Property Holdings, LLC (0984); Broyhill LLC (7868); Big Lots Stores – PNS, LLC (5262); Big Lots Stores, LLC (681); BLBO Tenant, LLC (0552); Big Lots Stores – CSR, LLC (6182); CSC Distribution LLC (8785); Closeout Distribution, LLC (0309); Durant DC< LLC (2033); AVDC, LLC (3400); GAFDC LLC (8673); PAFDC LLC (2377); WAFDC, LLC (6163); INFDC, LLC (2820); Big Lots eCommerce LLC (9612); and Big Lots F&S, LLC (3277). The address of the Debtors' corporate headquarters is 4900 E. Dublin-Granville Road, Columbus, OH 43081.

and/or (c) my opinion based upon my experience of 14 years at Cedars. If called upon to testify, I would testify competently to the facts set forth herein.

3. Cedars is a California corporation that provides both residential and commercial construction services across the country.

4. Cedars specializes in providing premium construction services to the commercial retail industry, with a particular emphasis on large retail chains, and has garnered a reputation for delivering high quality work products in a timely fashion.

5. Big Lots hired Cedars to make certain improvements to six of its retail locations pursuant to the terms of that certain “Construction Agreement” entered into by Cedars and Big Lots on February 13, 2024 (“Construction Agreement”).

6. I am informed and believe that these improvements were specifically negotiated for in connection with the sale of the improved properties by Big Lots on or around August 2023.

7. Upon review of the Debtor’s Notice, which identifies a cure amount for the “Construction Agreements” with Cedars, Cedars took the steps necessary to review its records to determine the amount owed to Cedars as of the Petition Date.

8. As a result of its review, Cedars determined that the estimated cure amount listed in the Notice is incorrect.

9. Based on its books and records, Cedars believes that it is owed \$776,575.03 plus \$17,358.43 in costs towards the enforcement of its rights to the mechanics’ liens for a grand total of \$793,933.46. Attached hereto as Exhibit 1 is an accounting of the amounts owed to Cedars and amounts paid to Cedars (“Accounting”).

10. The Accounting refers to change orders and invoices that I believe and informed that the Debtors have in their possession. The change orders and invoices referenced in the Accounting will be available to produce to the Debtors upon request.

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge and belief.

Executed on: November 6, 2024

Antonio Zoghbi
Antonio Zoghbi
Vice President

Contract Amount	Total Change Orders			Total Receivable
\$ 429,621.50	\$ 155,430.00	-	-	\$ 585,051.50

Date Billed	Amount Billed	Amount Received	Date Received	Comments
3/20/2024	\$ 171,848.60	\$ 171,848.60	3/26/2024	Draw 1, Invoice 24-1113
4/16/2024	\$ 171,848.60	\$ 171,848.60	4/30/2024	Draw 2, Invoice 24-1124
5/16/2024	\$ 85,924.30	\$ 85,924.30	6/25/2024	Retention, Invoice 24-1133
6/12/2024	\$ 150,150.00	\$ 150,150.00	7/3/2024	CO #1 to #5, Invoice 24-1153
7/17/2024	\$ 5,280.00			CO #6, Invoice 24-1170
Total	\$ 585,051.50	\$ 579,771.50	\$ 5,280.00	

Big Lots #4087 - Yucca Valley CA

Contract Amount	Total Change Orders			Total Receivable
\$ 553,921.50	\$ 186,135.36	-	-	\$ 740,056.86

Date Billed	Amount Billed	Amount Received	Date Received	Comments
3/20/2024	\$ 221,568.60	\$ 221,568.60	3/26/2024	Draw 1, Invoice 24-1114
4/16/2024	\$ 221,568.60	\$ 221,568.60	4/30/2024	Draw 2, Invoice 24-1125
5/16/2024	\$ 110,784.30	\$ 110,784.30	6/25/2024	Retention, Invoice 24-1134
6/11/2024	\$ 180,855.36	\$ 180,855.36	7/3/2024	CO #1 to #7, Invoice 24-1154
7/17/2024	\$ 5,280.00			CO #8, Invoice 24-1171
Total	\$ 740,056.86	\$ 734,776.86	\$ 5,280.00	

Big Lots #4118 - Inglewood CA

Contract Amount	Extra Work	Total Change Orders		Total Receivable
\$ 475,821.50	\$ 54,345.50	\$ 179,250.50	-	\$ 709,417.50

Date Billed	Amount Billed	Amount Received	Date Received	Comments
4/19/2024	\$ 190,328.60	\$ 190,328.60	4/30/2024	Draw 1, Invoice 24-1127
5/16/2024	\$ 190,328.60	\$ 190,328.60	6/25/2024	Draw 2, Invoice 24-1135
5/16/2024	\$ 95,164.30	\$ 95,164.30	6/25/2024	Retention, Invoice 24-1136
6/24/2024	\$ 173,970.50	\$ 173,970.50	7/16/2024	CO #1 to #5, Invoice 24-1158
7/17/2024	\$ 5,280.00			CO #6, Invoice 24-1172
6/25/2024	\$ 54,345.50	\$ 54,345.50	7/9/2024	Extra Work, Invoice 24-1159
Total	\$ 709,417.50	\$ 704,137.50	\$ 5,280.00	

Big Lots #4315 - Slauson Ave, Los Angeles CA

Contract Amount	ADA Work	Total Change Orders		Total Receivable
\$ 380,121.50	\$ 20,350.00	\$ 252,657.89	-	\$ 653,129.39
Date Billed	Amount Billed	Amount Received	Date Received	Comments
4/24/2024	\$ 152,048.60	\$ 152,048.60	6/25/2024	Draw 1, Invoice 24-1128
5/16/2024	\$ 152,048.60	\$ 152,048.60	6/25/2024	Draw 2, Invoice 24-1141
5/16/2024	\$ 76,024.30	\$ 76,024.30	6/25/2024	Retention, Invoice 24-1142
7/8/2024	\$ 209,977.89			Change Orders #1 to #6, Invoice 24-1165
7/17/2024	\$ 42,680.00			Change Orders #7, Invoice 24-1173
7/17/2024	\$ 20,350.00			ADA Work, Invoice 24-1174
Total	\$ 653,129.39	\$ 380,121.50	\$ 273,007.89	

Big Lots #4031 - Gardena CA

Contract Amount	Exterior Work	Roofing & ADA Work	Total Change Orders	Total Receivable
\$ 555,021.50	\$ 87,213.50	\$ 110,880.00	\$ 180,143.21	\$ 933,258.21
Date Billed	Amount Billed	Amount Received	Date Received	Comments
4/24/2024	\$ 222,008.60	\$ 222,008.60	6/25/2024	Draw 1, Invoice 24-1129
5/16/2024	\$ 222,008.60	\$ 222,008.60	6/25/2024	Draw 2, Invoice 24-1139
5/16/2024	\$ 111,004.30	\$ 111,004.30	6/25/2024	Retention, Invoice 24-1140
7/17/2024	\$ 180,143.21			CO #1 to #6, Invoice 24-1175
7/17/2024	\$ 92,950.00			Roofing, Invoice 24-1177
7/17/2024	\$ 17,930.00			ADA Work, Invoice 24-1176
6/25/2024	\$ 87,213.50	\$ 87,213.50	7/9/2024	Exterior Work, Invoice 24-1160
Total	\$ 933,258.21	\$ 642,235.00	\$ 291,023.21	

Big Lots #4030 - Ventura CA

Contract Amount	Total Change Orders	-	-	Total Receivable
\$ 530,436.50	\$ 235,753.93	-	-	\$ 766,190.43
Date Billed	Amount Billed	Amount Received	Date Received	Comments
4/23/2024	\$ 212,174.60	\$ 212,174.60	6/25/2024	Draw 1, Invoice 24-1126
5/16/2024	\$ 212,174.60	\$ 212,174.60	6/25/2024	Draw 2, Invoice 24-1137
5/16/2024	\$ 106,087.30	\$ 106,087.30	6/25/2024	Retention, Invoice 24-1138
6/25/2024	\$ 39,050.00	\$ 39,050.00	7/16/2024	Change Order #1, Invoice 24-1161
7/19/2024	\$ 196,703.93			Change Orders #2 to #7, Invoice 24-1178
Total	\$ 766,190.43	\$ 569,486.50	\$ 196,703.93	

OTHER COSTS			
Date	Method	Total	
10/25/2024	Check #2478	Antonus Law PC	\$ (13,690.00)
11/1/2024	Check #2494	Golden Goodrich LP (Retainer)	\$ (5,000.00)
8/30/2024	Amex	Inland Prelim Services (Chino)	\$ (200.00)
9/6/2024	Amex	Inland Prelim Services (Chino)	\$ (41.00)
8/30/2024	Amex	Inland Prelim Services (Yucca Valley)	\$ (200.00)
9/6/2024	Amex	Inland Prelim Services (Yucca Valley)	\$ (41.00)
9/25/2024	Amex	Inland Prelim Services (Yucca Valley)	\$ (104.00)
9/25/2024	Amex	Inland Prelim Services (Yucca Valley)	\$ (104.00)
8/30/2024	Amex	Inland Prelim Services (Inglewood)	\$ (200.00)
9/6/2024	Amex	Inland Prelim Services (Inglewood)	\$ (41.00)
8/30/2024	Amex	Inland Prelim Services (Slauson)	\$ (200.00)
9/6/2024	Amex	Inland Prelim Services (Slauson)	\$ (150.00)
8/30/2024	Amex	Inland Prelim Services (Gardena)	\$ (320.00)
9/6/2024	Amex	Inland Prelim Services (Gardena)	\$ (150.00)
8/30/2024	Amex	Inland Prelim Services (Ventura)	\$ (320.00)
9/6/2024	Amex	Inland Prelim Services (Ventura)	\$ (150.00)
10/16/2024	Attny	Traditional Lien (Ventura)	\$ (282.00)
10/16/2024	Attny	Traditional Lien (Slauson & Gardena)	\$ (571.00)
			\$ (21,764.00)